

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Greenwood Community Sch Corp (4245)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$916,890	\$965,480	\$955,126	\$965,030	1.29%	1.04%
Non - Certified Salaries	120	\$684,308	\$750,381	\$634,473	\$647,318	-1.38%	2.02%
Group Health Insurance	222	\$105,592	\$105,806	\$87,176	\$104,555	-0.25%	19.93%
Teacher Retirement Fund, After 7-1-95	216	\$64,942	\$67,529	\$67,057	\$78,880	4.98%	17.63%
Public Employees Retirement Fund	214	\$61,531	\$76,106	\$68,616	\$69,143	2.96%	0.77%
Social Security Certified	212	\$57,810	\$61,306	\$60,346	\$59,654	0.79%	-1.15%
Social Security Noncertified	211	\$50,001	\$54,511	\$45,924	\$46,929	-1.57%	2.19%
Other Employee Benefits	241 - 290	\$32,943	\$22,258	\$19,367	\$20,239	-11.47%	4.50%
Operational Supplies	611	\$30,296	\$24,844	\$24,253	\$18,910	-11.12%	-22.03%
Workers Compensation Insurance	225	\$15,749	\$14,472	\$19,791	\$13,848	-3.16%	-30.03%
Postage and Postage Machine Rental	532	\$14,450	\$12,345	\$9,182	\$10,875	-6.86%	18.43%
Teacher Retirement Fund, Prior to 7-1-95	215	\$8,952	\$9,142	\$9,479	\$6,413	-8.00%	-32.34%
Other Group Insurance Authorized by Statute	224	\$3,193	\$3,048	\$2,927	\$2,846	-2.83%	-2.75%
Travel	580	\$6,986	\$4,621	\$3,658	\$2,355	-23.80%	-35.61%
Group Life Insurance	221	\$1,977	\$1,920	\$1,881	\$1,401	-8.24%	-25.48%
Group Accident Insurance	223	\$310	\$301	\$276	\$318	0.69%	15.45%
Dues and Fees	810	\$0	\$204	\$0	\$0	NA	NA
Official Bond Premiums	525	\$1,650	\$825	\$825	\$0	-100.00%	-100.00%
Terminal Leave	125	\$6,333	\$0	\$0	\$0	-100.00%	NA
Other Professional and Technical Services	319	\$1,323	\$179	\$49	\$0	-100.00%	-100.00%
Computer Hardware	741	\$6,000	\$0	\$0	\$0	-100.00%	NA
<b>Student Instructional Support Total</b>		<b>\$2,071,235</b>	<b>\$2,175,279</b>	<b>\$2,010,405</b>	<b>\$2,048,714</b>	<b>-0.27%</b>	<b>1.91%</b>
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$11,058,126	\$10,804,545	\$10,622,009	\$10,579,000	-1.10%	-0.40%
Group Health Insurance	222	\$2,591,925	\$2,916,325	\$2,214,683	\$2,402,627	-1.88%	8.49%
Non - Certified Salaries	120	\$1,728,426	\$1,885,784	\$1,494,350	\$1,621,326	-1.59%	8.50%
Transfer Tuition to Other School Corps Within State	561	\$869,005	\$853,561	\$757,562	\$775,853	-2.79%	2.41%
Social Security Certified	212	\$813,642	\$798,929	\$777,421	\$774,238	-1.23%	-0.41%
Teacher Retirement Fund, After 7-1-95	216	\$682,272	\$701,638	\$738,708	\$770,509	3.09%	4.31%
Textbooks	630	\$234,196	\$459,243	\$358,893	\$538,706	23.15%	50.10%

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**Greenwood Community Sch Corp (4245)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Operational Supplies	611	\$239,224	\$218,225	\$220,731	\$271,578	3.22%	23.04%
Instruction Services	311	\$159,985	\$187,484	\$213,839	\$182,255	3.31%	-14.77%
Public Employees Retirement Fund	214	\$116,106	\$150,296	\$137,464	\$149,340	6.50%	8.64%
Other Employee Benefits	241 - 290	\$276,512	\$152,823	\$146,565	\$149,195	-14.29%	1.79%
Social Security Noncertified	211	\$129,448	\$141,708	\$111,769	\$121,333	-1.61%	8.56%
Teacher Retirement Fund, Prior to 7-1-95	215	\$149,496	\$137,939	\$120,639	\$110,859	-7.20%	-8.11%
Workers Compensation Insurance	225	\$122,897	\$113,016	\$127,515	\$106,819	-3.44%	-16.23%
Other Professional and Technical Services	319	\$26,579	\$67,255	\$127,702	\$75,864	29.98%	-40.59%
Distance Learning Equipment	742	\$22,200	\$15,200	\$27,450	\$41,674	17.05%	51.82%
Travel	580	\$26,883	\$22,804	\$17,737	\$38,919	9.69%	119.42%
Pre-2008 Object Code - Temporary Salaries	130	\$100,084	\$154,884	\$54,589	\$24,767	-29.47%	-54.63%
Other Group Insurance Authorized by Statute	224	\$25,513	\$24,887	\$24,006	\$21,356	-4.35%	-11.04%
Computer Hardware	741	\$19,090	\$76,397	\$0	\$15,800	-4.62%	NA
Group Life Insurance	221	\$17,675	\$17,693	\$17,007	\$13,148	-7.13%	-22.69%
Other Supplies and Materials	615, 660 - 689	\$3,236	\$5,906	\$474	\$4,614	9.28%	872.65%
Content	747	\$40,811	\$400	\$10,000	\$4,593	-42.08%	-54.07%
Other Technology Hardware	746	\$1,890	\$53	\$15,656	\$4,309	22.88%	-72.48%
Instructional Programs Improvement Services	312	\$24,500	\$4,000	\$10,208	\$4,000	-36.43%	-60.82%
Group Accident Insurance	223	\$2,769	\$2,783	\$2,493	\$2,984	1.89%	19.69%
Dues and Fees	810	\$0	\$0	\$2,274	\$2,273	NA	-0.04%
Unemployment Insurance	230	\$0	\$6,760	\$1,149	\$1,004	NA	-12.61%
Pupil Services	313	\$11,438	\$0	\$0	\$750	-49.40%	NA
Postage and Postage Machine Rental	532	\$0	\$0	\$0	\$522	NA	NA
Food Purchases	614	\$0	\$405	\$1,992	\$0	NA	-100.00%
Transfer Tuition - Other	569	\$0	\$798	\$0	\$0	NA	NA
Transfer Tuition to Private Sources	563	\$0	\$1,822	\$0	\$0	NA	NA
Terminal Leave	125	\$0	\$2,540	\$0	\$0	NA	NA
Student Transportation Services	510	\$0	\$0	\$14	\$0	NA	-100.00%
Professional Development	748	\$61,319	\$31,938	\$0	\$0	-100.00%	NA
<b>Student Academic Achievement Total</b>		<b>\$19,555,246</b>	<b>\$19,958,038</b>	<b>\$18,354,902</b>	<b>\$18,810,214</b>	<b>-0.97%</b>	<b>2.48%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$2,926,656	\$3,005,055	\$3,042,729	\$3,043,695	0.99%	0.03%

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**Biannual Financial Report Data**

**Greenwood Community Sch Corp (4245)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Other Professional and Technical Services	319	\$35,082	\$132,647	\$25,619	\$895,550	124.78%	3395.71%
Light and Power - Other Than Heating and Cooling	625	\$650,822	\$802,228	\$752,749	\$629,116	-0.84%	-16.42%
Food Purchases	614	\$583,708	\$563,549	\$573,802	\$563,777	-0.86%	-1.75%
Certified Salaries	110	\$377,393	\$510,437	\$530,728	\$526,245	8.67%	-0.84%
Repairs and Maintenance Services	430	\$368,423	\$419,562	\$618,638	\$479,569	6.81%	-22.48%
Operational Supplies	611	\$423,893	\$429,449	\$431,851	\$395,226	-1.74%	-8.48%
Group Health Insurance	222	\$327,761	\$103,548	\$1,424,133	\$350,636	1.70%	-75.38%
Public Employees Retirement Fund	214	\$249,317	\$275,804	\$295,604	\$300,421	4.77%	1.63%
Vehicles	731	\$189,986	\$301,120	\$0	\$283,698	10.54%	NA
Social Security Noncertified	211	\$211,476	\$220,167	\$223,774	\$224,359	1.49%	0.26%
Heating and Cooling for Buildings - Gas	622	\$254,099	\$234,376	\$141,138	\$139,969	-13.85%	-0.83%
Gasoline and Lubricants	613	\$242,853	\$234,976	\$166,505	\$132,151	-14.11%	-20.63%
Water and Sewage	411	\$104,639	\$137,538	\$136,152	\$129,101	5.39%	-5.18%
Telephone	531	\$73,293	\$79,328	\$61,083	\$79,627	2.09%	30.36%
Teacher Retirement Fund, After 7-1-95	216	\$29,814	\$48,417	\$55,716	\$44,715	10.67%	-19.74%
Content	747	\$9,500	\$30,664	\$22,575	\$39,551	42.84%	75.20%
Board of Education Services	318	\$6,680	\$21,730	\$27,349	\$39,301	55.74%	43.70%
Workers Compensation Insurance	225	\$32,503	\$29,864	\$50,179	\$35,871	2.50%	-28.51%
Social Security Certified	212	\$22,723	\$33,848	\$32,147	\$33,032	9.80%	2.75%
Other Technology Hardware	746	\$14,115	\$699	\$0	\$31,940	22.65%	NA
Dues and Fees	810	\$27,464	\$41,688	\$16,164	\$31,895	3.81%	97.32%
Equipment	730	\$14,816	\$69,017	\$80,118	\$23,704	12.47%	-70.41%
Removal of Refuse and Garbage	412	\$19,451	\$22,574	\$25,886	\$22,288	3.46%	-13.90%
Travel	580	\$31,066	\$20,535	\$16,228	\$20,835	-9.50%	28.39%
Other Employee Benefits	241 - 290	\$45,660	\$18,421	\$16,250	\$17,025	-21.86%	4.77%
Board Member Compensation	115	\$18,122	\$14,541	\$14,032	\$15,023	-4.58%	7.06%
Computer Hardware	741	\$19,960	\$69,150	\$2,530	\$4,709	-30.31%	86.13%
Advertising	540	\$4,644	\$10,086	\$5,554	\$4,403	-1.33%	-20.73%
Other Group Insurance Authorized by Statute	224	\$4,614	\$4,694	\$4,846	\$4,242	-2.08%	-12.47%
Postage and Postage Machine Rental	532	\$4,579	\$5,514	\$5,399	\$4,233	-1.95%	-21.60%
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,072	\$1,786	\$401	\$3,330	2.03%	729.56%
Rentals	440	\$1,270	\$1,455	\$712	\$2,603	19.65%	265.35%
Official Bond Premiums	525	\$2,750	\$1,550	\$30,260	\$2,222	-5.19%	-92.66%
Student Transportation Services	510	\$2,557	\$2,501	\$1,845	\$1,975	-6.25%	7.05%

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### Biannual Financial Report Data

#### Greenwood Community Sch Corp (4245)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Group Life Insurance	221	\$2,348	\$2,576	\$2,517	\$1,901	-5.14%	-24.46%
Insurance	520	\$425,173	\$218,560	\$210,706	\$1,815	-74.44%	-99.14%
Other Purchased Services	593	\$705	\$269	\$1,115	\$1,762	25.73%	57.96%
Bank Service Charges	871	\$328	\$1,004	\$2,112	\$1,265	40.19%	-40.10%
Unemployment Insurance	230	\$10,856	\$0	\$976	\$453	-54.80%	-53.59%
Improvements Other Than Buildings	715	\$375	\$3,939	\$525	\$350	-1.68%	-33.33%
Other Purchased Property Services	490 - 499	\$258	\$42	\$210	\$207	-5.39%	-1.62%
Periodicals	650	\$0	\$0	\$85	\$155	NA	82.48%
Other Supplies and Materials	615, 660 - 689	\$0	\$0	\$1,107	\$0	NA	-100.00%
Miscellaneous Objects	876 - 899	\$12	\$0	\$0	\$0	-100.00%	NA
Other Public or Private Utility Services	419	\$0	\$0	\$250	\$0	NA	-100.00%
Late Payments	872	\$53	\$0	\$0	\$0	-100.00%	NA
Instruction Services	311	\$762	\$0	\$0	\$0	-100.00%	NA
Terminal Leave	125	\$2,035	\$0	\$0	\$0	-100.00%	NA
Awards	875	\$1,506	\$0	\$0	\$0	-100.00%	NA
Staff Services	314	\$18,992	\$16,801	\$2,270	\$0	-100.00%	-100.00%
Group Accident Insurance	223	\$376	\$411	\$4,096	(\$3,278)	NA	-180.03%
<b>Overhead and Operational Total</b>		<b>\$7,798,537</b>	<b>\$8,142,121</b>	<b>\$9,058,666</b>	<b>\$8,560,664</b>	<b>2.36%</b>	<b>-5.50%</b>
<b>Non Operational</b>							
Redemption of Principal	831	\$3,873,327	\$3,679,941	\$3,430,549	\$3,864,721	-0.06%	12.66%
Construction Services	450	\$585,901	\$3,013,596	\$459,543	\$479,238	-4.90%	4.29%
Land and Easements	710	\$0	\$0	\$0	\$358,850	NA	NA
Content	747	\$288,081	\$302,968	\$326,523	\$316,361	2.37%	-3.11%
Equipment	730	\$159,712	\$115,411	\$177,914	\$214,050	7.60%	20.31%
Computer Hardware	741	\$266,244	\$628,724	\$99,845	\$200,444	-6.85%	100.76%
Improvements Other Than Buildings	715	\$1,036,004	\$189,787	\$235,083	\$178,296	-35.59%	-24.16%
Certified Salaries	110	\$197,170	\$188,324	\$203,474	\$138,323	-8.48%	-32.02%
Connectivity	744	\$110,812	\$116,055	\$116,550	\$116,167	1.19%	-0.33%
Non - Certified Salaries	120	\$19,932	\$38,426	\$31,716	\$103,920	51.11%	227.66%
Other Technology Hardware	746	\$142,636	\$552,681	\$89,128	\$91,679	-10.46%	2.86%
Other Professional and Technical Services	319	\$264,909	\$95,970	\$22,306	\$90,526	-23.54%	305.84%
Rentals	440	\$204,467	\$191,498	\$194,968	\$54,685	-28.09%	-71.95%

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Repairs and Maintenance Services	430	\$1,056	\$15,787	\$22,745	\$25,750	122.22%	13.21%
Interest	832	\$83,268	\$48,613	\$31,750	\$23,250	-27.31%	-26.77%
Teacher Retirement Fund, After 7-1-95	216	\$11,442	\$11,945	\$12,014	\$10,856	-1.31%	-9.64%
Social Security Certified	212	\$15,083	\$14,404	\$15,541	\$10,567	-8.51%	-32.01%
Social Security Noncertified	211	\$1,525	\$2,940	\$2,374	\$7,950	51.10%	234.87%
Operational Supplies	611	\$2,217	\$2,016	\$2,930	\$6,015	28.33%	105.29%
Bank Service Charges	871	\$0	\$1,595	\$3,240	\$4,709	NA	45.34%
Group Health Insurance	222	\$3,108	\$4,079	\$3,179	\$4,014	6.61%	26.27%
Awards	875	\$1,500	\$3,508	\$2,234	\$3,305	21.84%	47.95%
Workers Compensation Insurance	225	\$2,112	\$1,815	\$2,339	\$1,812	-3.76%	-22.55%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,644	\$1,622	\$1,704	\$1,272	-6.22%	-25.36%
Other Employee Benefits	241 - 290	\$368	\$170	\$150	\$186	-15.75%	23.48%
Food Purchases	614	\$0	\$0	\$0	\$148	NA	NA
Other Group Insurance Authorized by Statute	224	\$34	\$36	\$32	\$29	-4.29%	-10.20%
Group Life Insurance	221	\$22	\$23	\$20	\$18	-5.21%	-12.70%
Group Accident Insurance	223	\$3	\$4	\$3	\$4	3.62%	30.67%
Equipment Purchase over the LEA's Cap. Threshold	735	\$22,995	\$0	\$0	\$0	-100.00%	NA
Public Employees Retirement Fund	214	\$339	\$597	\$15	\$0	-100.00%	-100.00%
<b>Non Operational Total</b>		<b>\$7,295,914</b>	<b>\$9,222,536</b>	<b>\$5,487,869</b>	<b>\$6,307,143</b>	<b>-3.58%</b>	<b>14.93%</b>
<b>Grand Total</b>		<b>\$36,720,932</b>	<b>\$39,497,975</b>	<b>\$34,911,842</b>	<b>\$35,726,735</b>	<b>-0.68%</b>	<b>2.33%</b>